

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Scott & Aubrey Keith
DOCKET NO.: 05-27699.001-R-1
PARCEL NO.: 15-12-303-005-0000

The parties of record before the Property Tax Appeal Board are Scott & Aubrey Keith, the appellants, and the Cook County Board of Review.

The subject property is improved with an 81 year-old, two-story stucco dwelling containing 2,529 square feet of living area. Features of the home include a full unfinished basement and a two-car garage. The subject is located on an 8,010 square foot parcel in River Forest, River Forest Township, Cook County.

The appellants contend unequal treatment in the assessment process regarding the subject's improvements and overvaluation as the bases of the appeal. The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 04-20114.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$36,776, based on the evidence submitted by the parties.

In support of the improvement inequity argument the appellants submitted a grid analysis of three comparable properties. The comparables consist of two-story frame or stucco dwellings that are 89 or 97 years old and range in size from 2,280 to 2,993 square feet of living area. Features of the comparables include full unfinished basements and one and one-half-car, two-car, or

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	6,428
IMPR.:	\$	30,348
TOTAL:	\$	36,776

Subject only to the State multiplier as applicable.

three-car garages. These properties have improvement assessments ranging from \$27,447 to \$34,450 or from \$11.51 to \$12.11 per square foot of living area. The subject has an improvement assessment of \$33,935 or \$13.42 per square foot of living area.

In support of the overvaluation argument, the appellants submitted an appraisal estimating the subject property had a market value of \$410,000 as of June 15, 2002. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$36,776 and its improvement assessment be reduced to \$30,348 or \$12.00 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

At to its prior year decision regarding the subject property under Docket No. 04-20114.001-R-1, the Board finds Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, *shall remain in effect for the remainder of the general assessment period* as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review (emphasis added).

The Board finds 2005 began a different triennial assessment period for River Forest Township. Therefore, the reduction granted by the Board pursuant to its prior year decision under Docket No. 04-20114.001-R-1 cannot be carried forward for the 2005 assessment year.

The appellants' first argument in the instant appeal was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have overcome this burden.

The appellants presented assessment data on three equity comparables that were similar to the subject in design, exterior construction, features and age. They had improvement assessments ranging from \$27,447 to \$34,450 or \$11.51 to \$12.11 per square foot of living area. The subject's improvement assessment of \$13.42 per square foot is above the range established by the comparables contained in this record.

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. After considering adjustments and the differences in the suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the most comparable properties contained in the record and a reduction in the subject's assessment is warranted.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

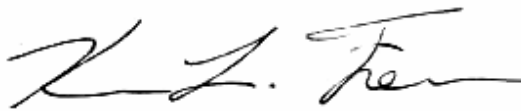
In support of the overvaluation contention, the appellants submitted an appraisal estimating the subject property had a market value of \$410,000 as of June 15, 2002. The Board finds the effective date of this appraisal was more than two and one-half years prior to the subject's assessment date of January 1, 2005 and cannot be relied upon as a valid indicator of the subject's market value as of the assessment date at issue. Therefore, the Property Tax Appeal Board finds no additional reduction in the subject's assessment beyond that granted pursuant to the inequity contention is justified.

Docket No. 05-27699.001-R-1

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.